Board of County Commissioners Budget Discussion Item

Date of Meeting:

July 22, 2003

Date Submitted:

July 17, 2003

To:

Honorable Chairman and Members of the Board

From:

Parwez Alam, County Administrator

Alan Rosenzweig, Director, Office of Management and Budge

Subject:

Consideration to Adjust County Travel Per Diem Rates

Statement of Issue:

For the Board to consider changing the County travel and per diem reimbursement rates.

Background:

During the past legislative session, Senate Bill 1426 (Attachment #1) was approved authorizing local governments to establish travel and per diem rates greater than currently allowed by state law.

Analysis:

There are three areas under the new law that Counties are now allowed to establish different rates than state law: daily per diems, subsistence allowance (ie meals) and milleage reimbursement for use of a privately owned vehicle.

Daily Per Diems:

Current law as enacted in the County's travel policy (Attachment #2) allows for the option of \$50 per diem to cover lodging and meals; or the actual cost of lodging and \$21 for meals.

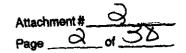
Meals:

Under existing law and embodied in the Counties travel policy (Attachment #3), meals are paid for at the following rates: \$3 breakfast, \$6 lunch and \$12 dinner.

Transportation:

Reimbursement of 29 cents per mile.

OMB has reviewed a number travel policies from other Florida cities and jurisdictions around the Country (Attachment #3). OMB also reviewed the Federal Government Services Adminstration (GSA) travel reimbursement rates (Attachment #4). The GSA provides for differential rates depending upon the location of travel. This approach recognizes cost differential between various cities. For example, the meal per diem for New York City is \$50 versus \$42 for Tampa. For cities not included in the GSA list, there is a standard rate applied. The GSA also establishes a similar benchmark for lodging expenses. GSA per diem rates are updated annually and can be easily accessed at their web site.



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The approach of using an indexed per diem schedule is similar to that currently employed by the City of Tallahassee. Tallahassee utilizes the Runzheimer service (Attachment #5). This service has an initial fee of \$570, quaterly charges of \$142.50 and an additional \$2,820 annual fee to include the information on the County's intraweb. This service provides a meal cost index for individual cities which is updated quarterly.

Based on this review, the following is recommended:

- Meals: GSA meal per diem rates, as adjusted annually.
- Daily Per Diems: In lieu of meals and receipts for lodging, a travel can receive the GSA standard rate for meals and lodging, currently \$85.00. This is based on the current standard rate of \$55.00 for lodging and \$30.00 for meals. For lodging, travelers can still be reimbursed for lodging at a single-occupancy rate to be substantiated by paid bills of the traveler.
- Millage reimbursement: IRS authorized federal rate. This rate is currently \$0.365 and is adjusted annually.

Options:

- 1. Authorize a resolution be drafted and the County travel policy be amended utilizing the Governmental Standards Administration (GSA) meal and lodging rates and the IRS millage reimbursement rate for County related travel.
- 2. Authorize a resolution be drafted and the County travel policy be amended utilizing a meal and lodging and millage reimbursement rate set by the Board.
- 3. Continue to utilize the existing County policy regarding travel and per diem.
- 4. Board Direction.

Recommendation:

Option 1

Attachment:

- 1. Senate Bill amending state law for travel and per diem
- 2. Section of Leon County Travel Policy addressing reimbursements
- 3. Comparative Data
- 4. GSA Per Diem Schedule
- 5. Runzheimer Per Diem Schedule

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2003 Legislature

CS for SB 1426, 4th Engrossed

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1 be required to be sworn to before a notary public or other
    officer authorized to administer oaths, but any claim
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    authorized or required to be made under any per diem and
    travel expense policy of a municipality or agency thereof must
    contain a statement that the expenses were actually incurred
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    by the traveler as necessary travel expenses in the
    performance of official duties and shall be verified by a
 7
    written declaration that it is true and correct as to every
    material matter; and any person who willfully makes and
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    subscribes any such claim that he or she does not believe to
    be true and correct as to every material matter, or who
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    willfully aids or assists in, or procures, counsels, or
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    advises the preparation or presentation of such a claim that
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    is fraudulent or is false as to any material matter, whether
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    or not such falsity or fraud is with the knowledge or consent
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    of the person authorized or required to present such claim,
    commits a misdemeanor of the second degree, punishable as
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    provided in s. 775.082 or s. 775.083. Whoever receives an
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    allowance or reimbursement by means of a false claim is
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    civilly liable in the amount of the overpayment for the
    reimbursement of the public fund from which the claim was
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    paid.
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           Section 2. Subsection (14) is added to section
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    112.061, Florida Statutes, to read:
          (14) APPLICABILITY TO COUNTIES, COUNTY OFFICERS,
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    DISTRICT SCHOOL BOARDS, AND SPECIAL DISTRICTS .--
26
          (a) Rates that exceed the maximum travel reimbursement
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    rates for nonstate travelers specified in s. 112.061(6)(a) for
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    per diem, in s. 112.061(6)(b) for subsistence, and in s.
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    112.061(7)(d)1. for mileage may be established by:
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1	1. The governing body of a county by the enactment of
2	an ordinance or resolution;
3	2. A county constitutional officer, pursuant to
4	Article VIII, s.1.(d) of the State Constitution, by the
5	establishment of written policy;
6	3. The governing body of a district school board by
7	the adoption of rules; or
8	4. The governing body of a special district, as
9	defined in s. 189.403(1), except those special districts that
LO	are subject to s. 166.021(10), by the enactment of a
11	resolution.
12	(b) Rates established pursuant to paragraph (15)(a)
13	must apply uniformly to all travel by the county, county
L4	constitutional officer and entity governed by that officer,
L5	district school board, or special district.
۱6	(c) Except as otherwise provided in this subsection,
۱7	counties, county constitutional officers and entities governed
18	by those officers, district school boards, and special
19	districts, other than those subject to s. 166.021(10), remain
20	subject to the requirements of this section.
21	Section 3. This act shall take effect upon becoming a
22	law and section 166.021(10)(a) and (b), Florida Statutes, as
23	created in section 1, of this act shall apply retroactively to
24	January 1, 2003.
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1 An act relating to governmental per diem and 2 travel expenses; amending s. 166.021, F.S.; 3 providing definitions; authorizing 4 municipalities and agencies thereof to adopt 5 per diem and travel expense policies for 6 travelers, notwithstanding s. 112.061, F.S.; 7 providing for retroactive application; 8 providing for applicability of s. 112.061, 9 F.S., if per diem and travel expense policies 10 are or are not adopted; providing for offenses 11 related to false or fraudulent travel claims; 12 providing misdemeanor penalties; providing for 13 civil liability; amending s. 112.061, F.S.; 14 providing that counties, county officers, 15 district school boards, and certain special 16 districts may increase specified rates; 17 providing effective dates. 18

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WHEREAS, the Municipal Home Rule Powers Act, chapter 166, Florida Statutes, provides that the governing body of each municipality has the power to enact legislation concerning any subject matter upon which the Legislature may act, and

WHEREAS, the Florida Attorney General, in AGO 1974-18, stated that municipalities, under the Municipal Home Rule Powers Act, have the home rule powers to enact per diem and travel allowances that vary from those specified in section 112.061, Florida Statutes, and

WHEREAS, numerous municipalities in the state have relied on the grant of home rule powers and AGO 1974-18 to

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CS for SB 1426, 4th Engrossed

enact reasonable per diem and travel allowances as determined by the governing body of the municipality, and 2 3

WHEREAS, the Florida Attorney General, in AGO 2003-01, has essentially reversed the opinion set forth in AGO 1974-18 and has now stated that section 112.061, Florida Statutes, applies to municipalities and controls the maximum rate of per diem and other allowances paid to officers, employees, or others authorized to act on behalf of the municipality, and

WHEREAS, AGO 2003-01 clearly violates the intent of the Municipal Home Rule Powers Act, and places municipalities that have relied on AGO 1974-18 into the position of having to repeal their policies on reasonable per diem and travel allowances in order to comply with AGO 2003-01, NOW, THEREFORE,

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Be It Enacted by the Legislature of the State of Florida:

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Subsection (10) is added to section Section 1. 166.021, Florida Statutes, to read:

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166.021 Powers.--

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(10) (a) As used in this subsection, the term:

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"Authorized person" means a person:

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a. Other than an officer or employee, as defined in this paragraph, whether elected or commissioned or not, who is authorized by a municipality or agency thereof to incur travel

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expenses in the performance of official duties;

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b. Who is called upon by a municipality or agency thereof to contribute time and services as consultant or advisor; or

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c. Who is a candidate for an executive or professional 30

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position with a municipality or agency thereof.

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- 2. "Employee" means an individual, whether commissioned or not, other than an officer or authorized person as defined in this paragraph, who is filling a regular or full-time authorized position and is responsible to a municipality or agency thereof.
- 3. "Officer" means an individual who, in the performance of his or her official duties, is vested by law with sovereign powers of government and who is either elected by the people, or commissioned by the Governor and who has jurisdiction extending throughout the municipality, or any person lawfully serving instead of either of the foregoing two classes of individuals as initial designee or successor.
- 4. "Traveler" means an officer, employee, or authorized person, when performing travel authorized by a municipality or agency thereof.
- (b) Notwithstanding s. 112.061, the governing body of a municipality or an agency thereof may provide for a per diem and travel expense policy for its travelers which varies from the provisions of s. 112.061. Any such policy provided by a municipality or an agency thereof on January 1, 2003, shall be valid and in effect for that municipality or agency thereof until otherwise amended. A municipality or agency thereof that provides any per diem and travel expense policy pursuant to this subsection shall be deemed to be exempt from all provisions of s. 112.061. A municipality or agency thereof that does not provide a per diem and travel expense policy pursuant to this subsection remains subject to all provisions of s. 112.061.
- (c) Travel claims submitted by a traveler in a municipality or agency thereof which is exempted from the provisions of s. 112.061, pursuant to paragraph (b), shall not

Travel Policy Page 7 2.12

- 1. Travel outside the County/State in order to conduct bona fide County business shall be reimbursed by either of the following methods for each day of such travel at the option of the traveler, provided that the same method of reimbursement is used to calculate each day of the travel (i.e. the entire trip will either be based on the per diem rate or based on actual expenses plus meal allowances):
 - a. the authorized per diem rate as set by Florida Statutes Chapter 112, which is currently \$50, or
 - b. the actual expenses for lodging at a single occupancy rate, to be substantiated by paid bills, and for meals not to exceed those in Florida Statutes Chapter 112. Currently, they are:
 - (1) Breakfast \$3
 - (2) Lunch \$6
 - (3) Dinner \$12

No receipts are required to be submitted to claim these meal reimbursements.

c. the following times shall be used to determine when meal reimbursements may be claimed:

Breakfast: when travel begins prior to 6 a.m. and extends beyond 8 a.m. <u>Lunch</u>: when travel begins prior to noon and extends beyond 2 p.m. <u>Dinner</u>: when travel begins prior to 6:00 p.m. and extends beyond 8 p.m.

2. When claiming the \$50 per diem rate for Class "A" or "B" travel, the traveler shall be reimbursed one-fourth of the authorized rate of per diem for each quarter, or fraction thereof, of the travel day included within this travel period (i.e. \$12.50 per quarter). No receipts are required. The travel day is divided into the following quarters:

12:01 a.m. to 6:00 a.m. 6:01 a.m. to 12:00 noon 12:01 p.m. to 6:00 p.m. 6:01 p.m. to 12:00 midnight

3. Under no circumstances may an employee be reimbursed for any meal or lodging included in a convention or conference registration fee paid by the County. A continental breakfast provided as part of the conference/convention registration fee is considered breakfast and may not be claimed for reimbursement. An evening reception or other function that serves only hors d'oeuvres is not considered dinner and may be claimed for reimbursement. However, should the conference/convention registration fee include the provision of any lunches or

Travel Policy Page 8 2.12

dinners, these meals may not be claimed for reimbursement.

- 4. When a meal is provided by a hotel or an airline, the traveler is allowed to claim the meal for reimbursement.
- 5. Reimbursement for lodging expense is limited to single occupancy or occupancy shared with another County traveler. Cost of lodging shared with a non-official or non-employee (e.g. family members) is limited to the single room rate.
- 6. When traveling within Florida, an advance check for lodging should be requested from Finance and picked up by the traveler to bring on the trip in order to qualify for a sales tax exemption. The traveler must also take a copy of the county's tax exempt certificate. No sales tax will be reimbursed for Florida accommodations that should have been tax exempt. As an alternative to securing an advance check for lodging, lodging may be paid for with a County Purchasing Card. A copy of the county's tax exempt certificate should still be brought.
- 7. When lodging and/or meals are provided by any federal, state or local governmental agency, the traveler shall be reimbursed only for the actual expenses of such lodging or meals paid by the traveler and not paid or reimbursed by another governmental entity. Reimbursement for meals shall not exceed those in Florida Statute Chapter 112. Currently, they are:
 - a. Breakfast \$3
 - b. Lunch \$6
 - c. Dinner \$12

B. Class "C" Travel

A traveler shall not be reimbursed on a per diem basis for Class "C" travel, but shall receive subsistence as follows:

- 1. Breakfast: \$3 when travel begins before 6 a.m. and extends beyond 8 a.m.
- 2. Lunch: \$6 when travel begins before 12 noon and extends beyond 2 p.m.
- 3. Dinner: \$12 when travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during night time hours due to special assignment.

C. <u>Transportation</u>

All travel must be by a usually traveled route. If a person travels by an indirect route for his own convenience, any extra costs shall be borne by the traveler and reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route. No person shall be reimbursed for transportation from home to office or office to home.

1. Air - Coach fare by the route and/or rate best suited for the interest of the County is allowed and must be documented by a paid receipt. Should a traveler select a

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Travel Policy Page 9 2.12

different route and/or rate, for their own benefit, reimbursement will be limited to coach fare and the route that best suits the interest of the County. Reimbursement of first class air fare is specifically limited to trips under emergency conditions when coach accomodations are not available. In those instances where an electronic airline ticket was purchased, documentation should include a copy of the traveler's itinerary identifying the purchase of the airline ticket or a separate paid receipt for the airline ticket.

- 2. <u>County-Owned Vehicles</u> When available, county-owned vehicles may be used for travel. Receipts for expenses must be presented.
- 3. Private Vehicle Use of a private car for travel is authorized when approved on the Travel Request form. A traveler using his/her privately owned vehicle will be reimbursed at the State rate in effect on the date(s) of travel (Ch. 112.061[7][d], F.S.), which is currently \$.29 per mile. All mileage shall be shown from point of origin to point of destination. When possible, mileage should be computed and reimbursed on the basis of the current map of the Florida Department of Transportation for in-state travel. Alternate methods of computing mileage, such as the use of an Internet website, may be authorized on the Travel Request form if supported by appropriate documentation. Road and bridge tolls may be claimed in addition to mileage upon presentation of receipts. Vicinity mileage necessary for the conduct of official business is allowable but must be listed separately on the reimbursement request and the purpose explained.
- 4. <u>Train or Bus</u> Travelers must use the most economical accommodations on short trips not involving overnight travel. On longer trips, travelers are entitled to comfortable single accommodations. However, in no case will reimbursement exceed the Coach Air rate to the destination.
- 5. Taxi, Limousine, Public Transportation, Parking and Car Rental The actual costs incurred for normal use of taxi, limousine, public transportation and parking are reimbursable. Receipts are not required for reimbursement of parking, taxi, limousine and public transportation costs that are less than \$20.00 per traveler per trip. "Per trip" shall be the trip authorized by the Travel Request form not each ride in public transportation. When these items cumulatively exceed \$20 during the duration of the travel, receipts are required to document the full amount. In those cases where receipts are not available (i.e. mass transit tokens) reimbursement may still be sought with an explanation of the circumstances.

Car rental expense is reimbursable but only when prior approval is obtained on the Travel Request form and a receipt is attached. However, a County approved traveler should not purchase collision-damage waivers when renting a car, as the County's self-insured program is adequate to cover claims. The purchase of

Local Government Travel Policies Lodging and Meals

	Mileage	Lodging	Meals
Leon County Current	\$0.29	Actual lodging cost, receipt required or \$50 per diem for meals and lodging	State per diem (\$21)
Leon County Proposed	IRS rate - \$0.365	Actual lodging cost, receipt required or GSA standard rate for meals and lodging (currently \$85)	GSA Rate for individual city; if city not available on list, GSA standard rate currently \$30.00
Tallahassee	IRS rate - \$0.365	Actual lodging cost, receipt required or \$50 per diem for meals and fodging	Runzheimer Meal-Lodging Cost Index, no receipt required for reimbursement; or actual meal costs reimbursement ,receipt required, or \$50 per diem for both meals and lodging
Orlando	IRS rate - \$0.365	Actual lodging cost, receipt required or \$50 per diem for meals and lodging	Major city \$32; non major city \$26, or \$50 per diem for meals and lodging
Jacksonville	IRS rate - \$0.365 (limited to 400 miles or less)	Least expensive single room rate	State per diem (\$21) or receipts if greater than \$21
Clearwater	IRS rate - \$0.365	Actual lodging cost, receipt required or \$50 per diem for meals and lodging	State per diem (\$21) or receipts if greater than \$21
Sarasota (City)	\$0.275, City Manager has authority to adjust mileage reimbursement rate	Actual lodging cost, receipt required	Runzheimer Meal Cost Index, receipts required for reimbursement or State per diem (\$21)

Federal GSA Per Diem Meal Rates and Runzheimer Meal Cost Index

	GSA	Runzheimer
Tampa	\$42	\$55
New York City	\$50	\$92
Atlanta	\$42	\$67
Standard	\$30	n/a

^{*} GSA updates per diem rates annually
** Runzheimer updates per diem rates quarterly

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		n CONUS not specifically listed boundary definition of a listed						
		ONUS rate applies to all locations						
		ose defined below, for certain		 			 	
l	relocation subsistence allowand 302-5 of this subtitle.)	es. See parts 302-4 ,20302, and		1 1	ŀ		ł	}
AL	Birmingham	Jefferson	New Season			59	42	101
ĀL	Decatur	Morgan	North Sections			69	34	103
AL	Gulf Shores	Baldwin	Seasona Peals	15-May	4-Sep	101	38	139
AL	Gulf Shores	Baldwin	Signal of the	5-Sop	14-May	64	38	102
AL	Huntsville	Madison	Norsee and			67	38	105
AL	Montgomery	Montgomery	Mes Sessio			57	42	99
AL	Tuscaloosa	Tuscaloosa	Nat zalob			63	34	97
AZ	Casa Grande	Pinal		1-340	30-Apr	80	38	118
AZ.	Casa Grande	Pinal	Saring Cil	1-May	31-Dec	65 98	38 38	103
AZ AZ	Chinle Chine	Apache Apache	Samoni Fra Samani a	I-Nov	30-Apr	55	38	93
AZ	Flagstaff	All points in Coconine County not		I-May	31-Oct	67	38	105
	i ulturi	covered under Grand Canyon per					1	1
_AZ	1	diem area	See en en 2011.		d		<u> </u>	
	Flagstaff	All points in Coconino County not		1-Nov	30-Apr	55	38	93
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- AL	Grand Canyon	All points in the Grand Canyon		May 1-	21-Oct	106	46	152
		National Park and Kaibab]]]
	}	National Forest within Coconino		,	j]	
AZ	<u> </u>	County	S. J.				 	
	Grand Canyon	All points in the Grand Canyon National Park and Kaibab		22-Oct	30-Apr	94	46	140
	1	National Forest within Coconino				l		
ΑZ	ĺ		S -650(0) 91				<u> </u>	
AZ	Kayenta	Navaio	grandia del	15-Apr	15-Oct	98	34	132
AZ	Kayenta	Navajo	STOPPING TO	16-Oct	14-Apr	65	34	99
AZ	Phoenix/Scottsdale	Maricopa	Sobio de Da	1-Jan	15-Apt	107	46	153
AZ	Phoenix/Scousdale Phoenix/Scousdale	Maricopa	Somonia (i)	16-Apr	31-May August 31	79 59	46	125 105
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CA	Clearlake		rendam Semmarya	5-May	30-Sep	85	34	110
CA	Clearlake	Lake	Seson e	1-Oct	4-May	69	34	103
CA	Contra Costa County	Contra Costa	Notesparation			108	46	154
CA	Death Valley		Morsentor			60	46	106
CA	Fresno	Fresno	NodeSeminorial	l		73	34	107
CA	Kern County	Kern County	มอกระดะอกอ			68	42	110
	Los Augeles	Los Angeles; Orange and Ventura				99	50	149
		Counties; Edwards AFB; Naval			- 1]]	}
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	•	Santa Monica)			ľ		į į	l
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CA	Mammoth Lakes		Non-Seasona			70	46	116
CA	Marin County	Marin	Monestensone			108	46	154
CA	Merced		Norsenson		7	62	34	96
CA	Modesto	Stanislaus	Non-Seasonn			60	38	98
	Monterey	Montercy	Seasonal Peak 1888	1-May	31-Oct	94	46	140
	Monterey	Monterey	Seasonal of	1-Nov	30-Apr	75	46	121
CA	Napa	Napa	Seasonal-Reak dae	l-Apr	15-Nov	125	46	171

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		Napa	20000111-201/	1-May	30-Sep	79	42	121
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•	Oakland		મુંગ ઉત્સાના	 	 +	84	42	126
	Ontario/Barstow/Victorville		Neir State (mil	1-Jan	31-May	129	46	175
CA	Palm Springs		S eason (1920)	1-Jun	31-Dec	84	46	130
	Palm Springs		ទាំងគ្នាត្រូវៗ ខ្លាំ ស	175		109	42	151
CA	Point Arena/Gualala		Norwing	 		78	34	112
CA	Redding		Neo Somani			79	46	125
	Sacramento		Kor-Spendini	} -		110	50	160
	San Diego		Nor-Seesenel	 		159	50	209
	San Francisco		Noesemon Noesemon			79	42	121
	San Luis Obispo			 		134	46	180
	San Mateo/Redwood City		พื <i>ดเ</i> รื่อยงอกกั] 		114	42	156
	Santa Barbara	Santa Barbara	(୪) ଜେ: ଅବସ୍ଥର । ମଧ୍ୟ ଅବସ୍ଥର	 -		108	46	154
	Santa Cruz		iz lateztatean ita	1-Jun	30-Ѕер	125	42	167
	Santa Monica	City limits of Santa Monica (see	\$34450m3=27.71	3				
_CA	C M	Los Angeles) City limits of Santa Monica (see	Enchantering of Chamber on a trust	1-Oct	31-May	109	42	151
CA	Santa Monica	Los Angeles)	કેલોકાના છે જેવા	3				
	Santa Rosa	Sonoma	Morespeaded .			89	46	135
	Solano County	Solano; Travis Air Force Base	हरक-इक्सकार।			79	46	125
<u> </u>	South Lake Taboe	El Dorado (see also Stateline, NV)	a amerikania sa menahirani ya	l-Jun	31-Aug	97	46	143
CA	DOME DELLE TOTAL		STATEMENT TO THE	<u> </u>			46	130
	South Lake Taboe	El Dorado (see also Stateline, NV)		1-Ѕер	31-May	84	*	130 .
CA			EGHANNEL VI			150	50	200
CA	Sunnyvale/Palo Alto/San Jose	Santa Clara	โกละรู้ออสอน 🕝]		145	46	191
CA	Tahoe City	Placer	Minestations	15-Jun	30-Sep	81	46	127
CA	Truckee	Nevada	Special Col.	13-74E	30-3cp 14-Jun	63	46	109
CA	Truckee	Nevada	Small Single	1704	14-7	69	42	111
CA	Visalia	Tulare	No Second			69	34	103
CA	West Sacramento	Yolo	Med Sparen	I-May	30-Sep	114	46	160
CA	Yosemite National Park	Mariposs	Second	1-Oct	30-Apr	82	46	128
CA	Yosemite National Park	Mariposa	See one of	1-Jan	30-Apr	145	46	191
CO	Aspen	Pitkin	Spanie Pot	1-May	31-Dec	89	46	135
CO	Aspen	Pitkin	Seasonal Ci	1-1-1-1		93	46	139
CO	Boulder/Broomfield	Boulder	Norsegui Seguid	15-May	15-Sep	73	42	115
CO	Colorado Springs	El Paso	Seesonskol	16-Sep	14-May	59	42	101
CO	Colorado Springs	El Paso	Mongaphon co			69	34	103
CO	Cortez	Montezuma	TOTAL AMOUNT OF THE STATE OF	15-Nov	15-Apt	97	46	143
co	Crested Butte	City limits of Crested Butte (see Gunnison County)	EXCREMENTAL EXCRETE					
1 00	Crested Butte	City limits of Crested Butte (see	Con Pater I	16-Apr)5-Jun	58	46	104
СО	CAPIER Dame	Gunnison County)	Carron Cit					
_ <u>~~</u>	Crested Butte	City limits of Crested Butte (see	Service and the service and th	16-Jաո	14-Nov	71	46	117
CO		Gunnison County)	इस संस्था स्थान हो।	<u></u>		112	46	158
	Denver	Denver, Adams, and Arapahoe			,] ""] **]
]		Counties, that portion of Westminster located in Jefferson		. 4	·			
		County, and Lone Tree in Douglas					1	
1		County		4				
co	ļ		NEWSCHOOL			<u></u> _		
CO	Durango	La Plata	Seasonal Peaks	15-May			42	141
co	Durango	La Piata	Séasona koma ka		14-May		42	112
co	Fort Collins	Larimer (except Loveland)	NoneSeasona Mark			76	38	114
co	Glenwood Springs	Garfield	Seasonal Feat S	15-May			34	129
CO	Glenwood Springs	Garfield	Séasona EOITEAN	16-Oc	14-May		34	89
CO	Grand Junction	Mesa	Nonescensional and			64	34	98
─ ─	Gunnison	Gunnison (except Crested Butte)	Carl Account of the Street	15-Ma)	30-Sep	70	38	108
co			Madaminia dalphi		 			93
	Gunnison	Gunnison (except Crested Butte)		1-Oc	t 14-Ma3	55	38	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
CO		 	State on the state of the state		 	94	38	132
CO	Jefferson County	Jefferson	NoneSeasonally	44	<u> </u>	<u> </u>		

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				A Number of Property Com-		Herefeline.	201-31- 11-697	
3 / V p=1	NATE OF THE STATE	्रेश्वासार्यम् । व्यापार्यः	S STREET STREET	* Justinia	li Dates:	Signature	2/	103
Commence of the Commence of th	Loveland 1	City limits of Possenid (see	'		ļ	69	·	.05
CO		Larimer County)	(10:150110111 (10:150110111			69	38	107
	MADE OF THE PARTY	Montrose	Rageneration	1-Jun	30-Sep	72	38	110
CO	Pueblo	Pueblo		1-00	31-May	58	38	96
	Pueblo	Pueblo	Maseson Tresonici			170	42	212
	Silverthorne/Keystone	Summit		 		59	42	101
	Steamboat Springs	Routt	Second	20-Dec	30-Sep	147	46	193
CO	Telluride	San Miguel	Saedig S	1-00	19 Dec	85	46	131
CO	Telluride .	San Miguel	1704-250350ASI S-380300 A			62	34	96
CO	Trinidad	Les Animes	Space of Page	1-Dec	31-Mar	200	46	246
CO	Vail	Eagle	69359101.6)t	1-Apr	30-Nov	105	46	151
CO	Vail	Eagle Fairfield	Mes 2540000			109	42	151
СТ	Bridgeport/Danbury		(New 2000)			120	42	162
СТ	Hartford	Hartford Litchfield	New Service	 		95	42	137
СТ	Lakeville/Salisbury	Middlesex	Marsona Marsona			78	34	112
CT	Middlesex County	New Haven	No Section a			87	38	125
CT	New Haven	New London	Sama Per	1-May	31-Oct	107	38	145
CT	New London/Groton	New London	Something of	1-Nov	30-Apr	79	38	L17
CT	New London/Groton	Windham	Norsessini			56	34	90
CT	Putnam/Danielson	Tolland	No Segment			70	34	104
CT	Storrs/Mansfield	Kent	2333909:535	25-May	4-Sep	75	38	113
DE	Dover	Kent	39330 C	5-Sep	24-May	64	38	102
DE	Dover	Sussex	(800 Sentent)			120	42	162
DE	Lewes	New Castle	Season	1-Apr	30-Sep	109	38	147
DE_	Wilmington Wilmington	New Castle	\$700000 W	1-Oct	31-Mar	99	38	137
DE	Washington, DC (also the cities of		Derit schoolschaften der Werte und der eine der eine der			150	50	200
	Alexandria, Falls Church, and	•	, .	B			1	
Í	Fairfax, and the counties of				İ	Í	Í	
	Arlington, Loudoun, and Fairfax, in			i '	1	l .		
	Virginia; and the counties of			ě.			1	i
	Montgomery and Prince George's in Maryland). (See also Maryland and							
	Virginia.)				İ		1	
DC	1		MEST SERVICE			<u> </u>		
FL	Alternoute Springs	Seminole	Ner Selwin			71	42	113
FL	Bradenton	Manatee	Seasona Herri	1-Jan		 _	34	99
FL	Bradenton	Manatee	<u> ইট্টোলগাঁচ</u> ার্ড)।	1-May	31-Dec		34	89
FL	Cocos Beach	Brevard	gorsonsonsi			105	38	143
FL	Daytona Beach	Volusia	Season Pool	i-Feb			42	
FL	Daytona Beach	Volusia	September	1-Sep			42	111
FL	Fort Lauderdale	Broward	Season France	15-Dec			46	115
FL	Fort Lauderdale	Broward	Seasonal Si	1-May			46	116
FL	Fort Myers	Lec	Seasonala Poal	15-Jaz			46	
FL	Fort Myers	Lee	Seasona: Oi	16-Ap			46_	112
FL	Fort Pierce	Saint Lucie	Seasona - Pag	15-De			42	97
FL	Fort Pierce	Saint Lucie	Seásonájayir	I-May			42	152
FL	Fort Walton Beach	Okaloosa	Seasonal#Pala	I-May			42	132
FL	Fort Walton Beach	Okaloosa	Seasona Egi	I-No	√ 30-Ap		38	99
FL	Gainesville	Alachus	NGESPASOR		 	61	42	157
FL	Gulf Breeze	Santa Rosa	SeasonalaReal	I-May				101
FL	Gulf Breeze	Santa Rosa	Saasonalo	1-0c	20-Ap		38	119
	Jacksonville/Mayport	Duval; Mayport Naval Station	Same Service	S.		81	,**	117
FL			(10,656950):	l-Jer	зо-Ар	nd 180	46	226
FL	Key West	Mooroe	Seasona Pea				46	155
FL	Key West	Monroe	Seasonal-en	1-ML		 -	38	115
FL	Kissimmee	Osceola					38	102
FL	Kissimmee	Osceola	Stellson al (C)	F-14[8]	7 31-34	71	38	109
FL	Lakeland	Polk	Neissonom	1-No	v 15-Ar		34	102
FL	Leesburg	Lake	Seasoial Port	16-Ap			34	89
FL	Leesburg	Lake	Servon on	10.4	31-0	98	46	144
FL	Miemi	Dade	Norsein	14 N-	15-A		42	151
FL	Naples	Collier	Seasonal Poats	16-De	4 13-A	74 107		

							167 F. 4 12		
Sid (12	MARKED OES OMAÇON	Sount Feeliloi	Spania Ministra	SUBOID	BPELLET.	: Pour			
FL	Naples	Collier	(3)2(3)((1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1	16-Apr	15-Dec	69	42	111	
FL	Ocala	Marion	Nerseigne			59	34	93	
FL	Orlando	Orange	North States of the			95	46	141	
FL	Palm Beach	Palm Beach	Not 2013 19 10 11 11			98	46	144	
FL	Panama City	Bay	DINESCENIES -			74	42	116	
FL	Pensacola	Escambia	Ner-Seesand			85	34	119	
FL	Punta Gorda	Charlotte	พอสุรการและการ	15-Dec	I5-Apr	75	38	113	
FL	Punta Gorda	Charlotte	Seasonie One	16-Apr	14-Dec	55	38	93	
FL	Sarasota	Sarasota	Sebolo Perk	1-Jan	30-Apr	80	42	122	
FL	Sarasota	Sarasota	Sonor	1-May	31-Dec	70	42	112	
FL	Sebring	Highlands	Yeastelen			64	34	98	
FL	St. Augustine	St. Johns	Men.Season)a			65	42	107	
FL	Stuart	Martin	Non-Seguide			57	42	99	
FL	Tallahassee	Leon	Nea-Seasona			65	38	103	
FL	Tampa/St. Petersburg	Pinellas and Hillsborough	Norseeseri			93	42	135	
FL	Vero Beach	Indian River	State of the state	15-Dec	15-Apr	99	34	133	
FL	Vero Beach	Indian River	See of the contract of	16-Apr	14-Dec	59	34	93	
GA	Albany	Dougherty	No. 2016			57	38	95	
GA	Athens	Clarke	Non-Bog-ing			69	38	107	
GA	Atlanta	Fulton	Neeseisone			112	42	154	
GA	Clayton County	Clayton	Not Seguine			89	34	123	
GA	Cobb County	Cobb	Non-Some and			112	42	154	
GA	Columbus	Muscogee	กิดกรรษย์ชังเป็น			63	38	101	
GA	Сопуеть	Rockdale	Note State of the			69	38	107	
GA	DeKalb County	DeKalb	Alec Sealeng			112	42	154	
	Dublin	Laurens				57	34	91	
GA			and the state of t			69	42	111	
GA	Gwinnett County	Gwinnett	Mar Stride (in)			89	42	[31	
GA_	Savannah	Chatham	Mar Zeidinie			61	42	103	
ID	Boise	Ads	<u> Jerzonia – </u>			56	38	94	
ID	Coeur d'Alene	Kootenai	MeSono		30-Nov	84	42	126	
ID	Ketchum	Blaine (except Sun Valley)	Samon Fan	1-May		74	42	116	
ID	Ketchum	Blaine (except Sun Valley)	துகையிட்கும் வ	1-Dec	30-Apr	62	42	104	
ID	McCall	Valley	Non-someoni es			149	42	191	
	Sun Valley	City limits of Sun Valley (see	Margelone	- !		149	1 42]	
ID		Blaine County)				66	34	100	
IL	Aurora	Kame (except Elgin)	(101/S033000			155	50	205	
<u>IL</u>	Chicago	Cook and Lake	Ngg-Seasong 3 Ngg-Seasong 3			89	42	131	
IL_	Du Page County	Du Page	MC189-6961101			60	34	94	
.,	Elgin	City limits of Elgin (see Kane County)	ब्रिक्टिकेट्स्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्ट्रेस्	i		-	•		
IL IL	Rockford	Winnebago	Non-September			60	34	94	
IN	Carmel	Hamilton	Non-Seasone - Act			65	42	107	
	Ft. Wayne		Non Seasona ****			58	34	92	
IN	Indianapolis	Marion County; Fort Benjamin				83	46	129	
		Harrison (Effective Nov 8, 2002)					1		
IN			werselve and						
IN	Lafayette	Тірресалос	Notes ensored the]		59	34	93	
IN	Michigan City	La Porte	Norsemoni			65	38	103	
IN	Nashville	Brown	Seasonal Penals	l-Apt	I5-Nov	75	42	117	
IN	Nashville	Brown	Seasona Come See	16-Nov	31-Mar		42	101	
IN	South Bend	St. Joseph	Noi Seasolia (CS)			61	38	99	
IN	Valparaiso/Burlington Beach	Porter	Non-Seasonal			89	38	127	
IA	Cedar Rapids	Linn	Non-Seasonal & etc.			60	30	90	
IA	Des Moines	Polk	Nor-Seguenia - 4			67	34	101	
	Kansas City/Overland Park	Wyandotte and Johnson (Effective				84	42	126	
KS		Nov 8, 2002)	Korssersoni caral				<u> </u>	- 122	
KS	Wichita	Sedgwick	Konsenson od s			59	42	101	
KY	Covington	Kenton	Non-Seggener]		80	42	122	
KY	Lexington	Fayette	Non-Seasonal			65	34	99	
	Louisville	Jefferson	Note Seeson leading			69	42	111	
	Newport	Campbell	Non-Seasonalease			74	34	108	
	Baton Rouge	East Baton Rouge Parish	Non-Seasonalise &			78	42	120	
_			The state of the s						

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57		The second secon						4.350
(3/2)	ATMERSO DESIGNATION		Sectional section	്ങളാ	18071(3)	atan -		Contract of the contract of th
	Gonzales	Ascension Parish	No speak			59	38	97
I LA	<u> </u>	Calcasieu Parish	Norsea forei			70	38	108
LA	Lake Charles	Orleans, St. Bernard, Plaquemine		1-Jan	31-May	139	46	185
	New Orleans/St. Bernard	and Jefferson Parishes		l '''	J. 1,	,		
LA		and Jerrer son a masses	SSEE COME (Free		ķ		İ	
	New Orleans/St. Bernard	Orleans, St. Bernard, Plaquemine	Employ Andrews Assault Assault Assault Assault Assault Assault Assault Assault Assault Assault Assault Assault	1-Jun	31-Dec	89	46	135
	New Oriente's: Beitald	and Jefferson Parishes						
LA			Signatus Si					
I IA	Shreveport/Bossier City	Caddo	Norselegal)			60	42	102
l là	Slidell	St. Tammany	Mor Seriodi			65	34	99
I IA	St. Francisville	West Feliciana				75	42	117
	Bar Harbor	Hancock	Searcia Rea	15-Jun	15-Oct	110	42	152
ME		Hancock	S954903 - 26	16-Oct	14-Jun	89	42	131
ME	Bar Harbor			I-May	31-Oc	61	38	99
ME	Bath	Sagadahoc	Seasoni (2:11)		30-Apr	55	38	93
ME	Bath	Sagadahoc	<u>\$600000</u>	1-Nov		129	42	171
ME	Kennebunk/Kittery/Sanford	York	3 093000 (241).	15-Jun	31-Oct		42	111
ME	Kennebunk/Kittery/Sanford	York	<u>ଞ୍ଚଳ୍ଫର</u> ଜଣ୍ଡ	1-Nov	14-Jun	69		
ME	Portland	Cumberland	Stational Day	1-Jul	31-Oct	119	42	161
ME	Portland	Cumberland	Season a lou	1-Nov	30-Jun	79	42	121
ME	Rockport	Knox	Samme 701	1-Jul	26-Aug	87	46	133
ME	Rockport	Knox	Season You	27-Aug	30-Jun	55	46	101
ME	Wiscasset	Lincoln	Seasonal Exemp	1-วีนไ	31-Oct	99	42	141
ME	Wiscasset	Lincoln	Seasoni G	I-Nov	30-Jun	72	42	114
171-	(For the counties of Montgomery		American Company of the Company of t			150	50	200
Ĭ	and Prince George's, see District of	ĺ			i i	ı	1	[
	Columbia.)	ļ	· -					1
MD		<u> </u>	Rich Table 1					
MD	Annapolis	Anne Arundel	Receipe			90	46	136
MD	Baltimore	Baltimore	Mer adding			137	46	183
MD	Cambridge	Dorchester	NoteSeasona			70	34	104
MD	Columbia	Howard	Kebasaladai			110	46	156
MD	Frederick	Frederick	Mederateral (Control of the Control			65	34	99
MD	Grasonville	Queen Annes	विशः च्या १०००	C. Taranta		75	42	117
MD	Herford County	Harford County	Alemana de la compansión de la compansió			104	42	146
1415	Lexington Park/ Leonardtown/Lusby		D. Standard Co.			75	38	113
MD	Learning to the property		News States and					
MD	Ocean City	Worcester	Sectional and	15-Jun	31-Oct	144	46	190
MD	Ocean City	Worcester	See one	i-Nov	14-Juo	59	46	105
MD	St. Michaels	Talbot	พอรราชานา			100	46	146
MA	Andover	Essex	NovSonori	1-Oct	19-Dec	109	42	151
MA	Boston	Suffolk	Sacom Dir	l-May	30-Nov	192	50	242
	Boston	Suffolk	No Socon	I-Dec	30-Apr	159	50	209
MA		Middlesex (except Lowell)	SeasonallEeak	I-May	30-Nov	192	50	242
MA	Cambridge	Middlesex (except Lowell)	Nor-Seasona				50	209
MA						105	38	143
MA	Falmouth	City limits of Falmouth	Seasona-Flori Seasona-Gri	1-Oct		70	38	108
MA	Falmouth	City limits of Falmouth			J1-14/2 y	94	42	136
MA	Hyannis	Barnstable	Note201800	}				
	Lowell	City limits of Lowell (except		3		99	38	137
		Cambridge) (see Middlesex	Contamination	į.				
MA	M	County)	វ្រែក្រសួមស្នាថ	1-Jun	15-Oct	150	46	196
MA	Martha's Vineyard	Dukes	Seasonal Real			85	46	131
MA	Martha's Vineyard	Dukes	Seasona Office	16-Oct			1	ļ_,
MA	Nantucket	Nantucket	SOBSOBBERGES	15-Jun		150	46	196
MA	Nantucket	Nantucket	Salordia.	16-Oct		75	46	121
	New Bedford	City limits of New Bedford (see		15-May	15-Oct	75	. 38	113
MA		Bristol County)	ersona rot					ļ
	New Bedford	City limits of New Bedford (see	espenius e)	October 16	14-May	65	38	103
MA		Bristol County)				70	20	110
	Northampton	Hampshire	Non-Seasonal			72	38	110
MA	Pittsfield	Berkshire	Non-Seasonal Con-			65	42	107
MA	Plymouth	Plymouth	Seasonal Peals and			119	38	157
MA	Plymouth	Plymouth	Seasonal Of		14-Jun	99	38	137
	Quincy	Norfolk	Non-Seasonal Sale			74	42	116

			M 41	ggraf S _{ar} inom mejn kapanen.	executive edit in the week	6 TO 10 10 10 10 10 10 10 10 10 10 10 10 10	Carrac.	2st ≎Este
	Kenpakiteerekkan		10. Special of the Special Control of the Spe	(Carrent	านคะบระ	Keteleline;	िहितिस्त्रीहरू वर्गाद्वस्त्राहरू	and the second s
	Springfield	Hampden	Nga-Seggari	NOE BOUNE	lifoci (sea	99	38	137
MA MA	Taunton	Bristol (except New Bedford)	Neisseud i			74	34	108
MA	Worcester	Worcester	No see some	-		79	38	117
MI	Ann Arbor	Washtenaw	No See See			75	42	187
MI	Berrien County	Berrien	Nexistation			59	34	93
MI	Charlevoix	Charlevoix	Squeone Banda and	1-Jun	31-Aug	105	42	147
MI	Charlevoix	Charlevoix	\$0:50(a)(0)(1-Ѕер	31-May	59	42	101
МІ	Detroit	Wayne (Effective Dec 20, 2002)	ikjesesiisisten (j. 1872). Kasansiisisten (j. 1872).			108	50	158
MI	East Lansing/Lansing	ingham	Mereseason			65	42	107
М	Frankenmuth	Saginaw	Kis-2560000			69	34	103
MI	Frankfort	Benzie	हिलाइक्ट्रिक्स हैं			62	34	96
MI	Gaylord	Otsego	Ne seron			65	38	103
MI	Grand Rapids	Kent	Merstries			62	38	100
MI	Holland	Ottawa	Nore Seasoner			60	38	98
MI	Letand	Leelanau	Not Stational			75	38	113
MI	Mackinac Island	Mackinac	Kining et statut			165	46	211
MI	Midland	Midland	100500000			72	38 38	110
MI	Mount Pleasant	Isabella	korsiesini 💎		94.1	65		113
MI	Muskegon	Muskegon	क्षेत्रवारकातात्रकात्रकात्रका	I-May	31-Aug 30-Apr	79 59	34	93
MI	Muskegon	Muskegon	2303040 P. O	1-Sep	30-Api	65	34	99
MI	Ontonagon	Ontonagon	Nonegraphic	1 100	31.00	65	42	107
MI	Petoskey	Emmet	S eparation (Separation)	1-Jun	31-Oct 31-May		42	97
MI_	Petoskey	Emmet	Solgoni o	1-Nov	31-May	94	42	136
MI	Pontiac/Troy/Auburn Hills	Oakland	NecSebage	14.1/2	15-Oct	63	38	101
MI	Sault Ste Marie	Chippewa	Sansonal Pag.	15-May 16-Oct	14-May	55	38	93
MI	Sault Ste Marie	Chippewa	Semicify	10-00	14-1718)	76	38	114
MI_	South Haven	Van Buren				125	46	171
MI	Traverse City	Grand Traverse	Merganini Jenganani			79	38	117
MI	Warren	Macomb	Nor-Suasinii			65	38	103
MN	Anoka County	Anoka Dakota	Men-Steamen			80	38	118
MN	Dakota County	St. Louis	Cereoricas en compara	1-Jun	31-Oct		42	127
MN	Duluth	St. Louis	Secondes	1-Nov	31-May	56	42	98
MN	Dukuth Minneapolis/St. Paul	Hennepin County and Fort				110	50	160
MN		Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO), and Rosemount; Ramsey County (Effective Nov 8, 2002)	kersormi					
MN	Rochester	Olmsted	NAMES ELSO TO THE			73	38	111
MS	Bay St. Louis	Hancock	Seasonal-Peakerso	1-Apr	31-Oct	69	38	107
MS	Bay St. Louis	Hancock	Season: Evi	I-Nov	31-Mai	55	38	93
	Biloxi/Gulfport	Harrison	Non-Seasoner & A			61	42	103
MS	Robinsonville	Tunica	Norsenson	 		59	34	93 100
МО	Branson	Taney	Seasonal Port	1-Apr	31-Dec		38 38	93
MO	Branson	Taney	Spasonale	1-Jan	31-MAI	57	34	91
	Hannibal Circ	Marion	Note Sensoner 1221 Note Sensoner			60	34	94
МО	Jefferson City	Cole Jackson, Clay and Kansas City	NAPSEBULE AND			84	46	130
мо	Kansas City	International Airport (Efective Nov 8, 2002)	ស្រួកនិង្សានិត្យគា			-	~	
	Osage Beach	Camden	Non-Seasonal Con			89	34	123
		Platte (except Kansas City				84	38	122
		International Airport) (Effective				[
MO		Nov 8, 2002)	Messerse v					
		Greene	Nor-Seasonales			63	34	97
		St. Louis and St. Charles	มีอะเรียงรอง			102	50	152
MO		(Effective Dec 20, 2002)			-	74	34	108
		Pulaski	Non-Seasonal			125	46	171
мт		Gallatin (except West Yellowstone)	Nor-Seeson	·		123	40	1/1
		Lake and Flathead	Seasonal-Beak sea	1-Jun	15-Sep	64	34	98
MT .	orson vereshen	TENT SIN I MINESO	CC40UNDELLGEN	1-4443	12-04P			

	. <u> </u>					200 T 100 MATERIA (100 T 100 ······································		
			· Parkarara Carro	(Servere		-0-1-110-1		
			**************************************	16-Sep	31-May	55	34	89
MT	Polson/Kalispell		Segrand of	1-Jun	30-Sep	92	38	130
ļ	West Yellowstone	City limits of West Yellowstone (see Gallatin County)		1-700	Joseph	76	,,,	.50
MT		(see Gallatin County)	\$39390ffbb203	. 1	1		!	
MII	West Yellowstone	City limits of West Yellowstone	design of the control	1-00	31-May	55	38	93
	100000000000000000000000000000000000000	(see Gallatin County)			1			
MT		l	Section 19					
NE	Omeha	Douglas	Norsember			63	42	105
·	Incline Village/Crystal Bay	City limits of Incline Village and		15-May	15-Sep	99	42	141
NV		Crystal Bay	(ABEROIDE AND	14.0-	14 1/2	79	42	121
NV	Incline Village/Crystal Bay	City limits of Incline Village and Crystal Bay	\$38501614C)	16-Sep	14-May	/9	72	121
NV	Las Vegas	Clark County; Nellis AFB	No. 30000			79	42	121
INA	Stateline	Douglas (see also South Lake				129	46	175
NV	Selection	Taboe, CA)	(100 2010 010	1				
NH	Concord	Merrimack	Sagginal Part	1-May	31-Oct	68	38	106
NH	Concord	Merrimack	Season of the	1-Nov	30-Apr	58	38	96
NH	Conway	СагтоШ	Nea-Seasoilii			89	42	131
NH	Durham	Strafford	Nac Sepagni			89	34	123
NH	Hanover/Sullivan County	Grafton and Sullivan	Norsand			95	38	133
NH	Laconia	Belknap	Nod Stale 1			73	38	111
NH	Manchester	Hillsborough	Not Selejone			89	38	127
	Newington	Rockingham County; Pease AFB	and the same of th	1-Jul	31-Oct	81	38	119
NH		(except Portsmouth)	STEEGIED TEE	-				103
	Newington	Rockingham County; Pease AFB	Singara e	1-Nov	30-Jun	65	38	103
NH	Portsmouth	(except Portsmouth) City limits of Portsmouth (see	and relatively and a per-	1-Jan	15-Oct	85	42	127
NH	Porsuloum	Rockingham County)	SPRIMERE	'''				
- ' ' ' '	Portsmouth.	City limits of Portsmouth (see	The second secon	16-Oct	31-Dec	69	42	111
NH		Rockingham County)	SESSEE					
NJ	Atlantic City	Atlantic	Sepsona Fea	i-Jun	30-Nov	149	46	195
NJ	Atlantic City	Atlantic	ടുമ്മത് പ്ര	1-Dec	31-May	109	46	155
	Cape May	Cape May (except Ocean City)	Factor and A. A. P. A.	1-Jun	30-Nov	155	46	201
NJ	C M	Cape May (except Ocean City)	Separation	I-Dec	31-May	95	46	141
NJ	Cape May	Cape May (except Ocean Cay)	SOT DIMES		J	,,,	"	, , ,
110	Cherry Hill/Camden/Moorestown	Camden and Burlington	Response to the control of the contr			74	46	120
NJ	l*		Medical Carrier					
	Estontown	Monmouth County; Fort			İ	84	42	126
		Monrnouth; (except Freehold)	Reference					
ŊJ	Edison	Middlesex (except Piscataway)	Kin Exercition 1	 		169	34	203
NJ	Edison	Mindresex (except i meanway)	Norsing and		1			
NJ	Flemington	Hunterdon	Nerseason			80	38	118
	Freehold	City limits of Freehold (see			T Î	85	38	123
NJ		Monmouth County)	Norsenson				1	
NJ	Millville	Cumberland	Non-Seasonu			58	34	92
	Newark	Essex, Bergen, Hudson and		[ļ	125	46	171
NJ	0 0	Passaic	ger-samon	16 1	16.0	215	42	257
NJ	Ocean City	City limits of Ocean City (see Cape May County)	Seesond to the	15-Jun	15-Ѕер	213	"*	
110	Ocean City	City limits of Ocean City (see	BURNESS OF THE PROPERTY OF THE	16-Sep	14-Jun	80	42	122
NJ		Cape May County)	Series in the				<u></u>	<u> </u>
	Parsippany/Picatinney	Mortis	ELLENDAN, ELLENDEN CAS			114	42	156
NJ	Arsenal/Dover	<u> </u>	Agassee					
	Piscataway/Belle Mead	Somerset; and City limits of			1	144	42	186
NJ		Piscataway	Violes in the control of the control			139	46	185
	Princeton/Trenton	Метсет	MoneSeasona	<u> </u>	15.5-		42	131
	Tom's River	Ocean	Seasonal Reals	15-May	15-Sep	89 79	42	131
	Tom's River	Ocean	Seasonal on	16-Sep	14-May		42	121
	Union County	Union	Non Segon	 		107	42	114
NM	Albuquerque	Bernalilo (Effective Dec 20, 2002	Newserron			72	1 3 2	""
	Cloudcroft	Otero	Seasonal Real 2006	1-Jun	31-Oct	74	34	108
	Clouderoft	Otero	Seasonal Oil	1-Nov	31-May	65	34	99
NM NM	Las Cruces	Dona/Ana	Non-Seasonal	1-1-1-7		60	34	94
IMM	Les Cruces	I LOUIS AUG	INCREASED IN THE	<u> </u>			1	L

							(3),41°	
STATE	MARK FROESTINATION		espasona liyee	Seasone	11014(03)			
NM	Los Alamos	Los Alamos	Nor-Spapard			71	38	109
NM	Santa Fe	Santa Fe	Management of the			99	46	145
NM	Taos	Tsos	Merchalder			75	38	113
NY	Albany	Albany	Mon SeaSono			96	46	142
	The Bronx/Brooklyn/Queens	The boroughs of The Broux,				168	46	214
NY		Brooklyn and Queens					<u> </u>	
NY	Buffalo	Erie	gnezaae.ge			78	42	120
NY	Gleos Falls	Warten	Spakenariyan	1-Jun	30-Sep	74	38	112
NY	Glens Falls	Warren	SHED WITH CITY	1-Oct	31-May	55	38	93
NY	Ithaca	Tompkins	Materalation in			69	38	107
NY	Kingston	Ulster	No selon			79	42	121
NY	Lake Placid	Essex	Seasonal Real Con-	15-Jun	15-Oct	86	42	128
NY	Lake Placid	Essex	Seesonal of	I6-Oct	14-Jun	59	42	101
NY	Manhattan	The borough of Manhattan	No.Secono			208	50	258
NY	Nassau County/Great Neck	Nassau	Neo-Seasone			190	46	236
NY	Niagara Falls	Niagara	Seasonal Real	I-May	31-Oct	89	38	127
NY	Niagara Falls	Niagara	Seepenaken	1-Nov	30-Apr	55	38	93
NY	Nyack/Palisades	Rockland	Seasonal Pea	I-Apr	30-Ѕер	67	42	109
NY	Nyack/Palisades	Rockland	จ อกษากับ : 6)	1-Oct	31-Mar	57	42	99
NY	Owego	Tioga	โดกะรอกรอกอ			73	34	107
NY	Poughkeepsie	Dutchess	Nor-Symann			74	42	116
NY	Rochester	Monroe	Niesoisiini			83	46	129
NY	Saratoga Springs	Saratoga	Sourong Pag	1-Jul	31-Oct	95	42	137
NY	Saratoga Springs	Saratoga	Small	1-Nov	30-Jun	75	42	117
NY	Staten Island	Richmond	พิสตร์สัยสรัสเทศ	1		120	46	166
NY	Suffolk County	Suffolk	North	1	-	149	42	191
NY	Syracuse	Onoudaga	NorSumboro			70	38	108
NT	Tarrytown	Westchester (except White Plains)	ENGELESCHER STOLE	 		114	46	160
NY	Larrytown	Westchester (Except Willia : Island)	Nerstelling.	i l		***	1	
NY	Waterloo/Romulus	Seneca	Saasona steat	15-Jun	15-Sep	89	34	123
NY	Waterloo/Romulus	Seneca	Seasonal Creations	16-Ѕер	14-Jun	69	34	103
NY	Watkins Glen	Schuyler	MacSaranii			59	38	97
NY	West Point	Orange	Nedstensori			121	38	159
- '` -	White Plains	City limits of White Plains (see	Existence in the Section within the Section Co., Section 1.			165	46	211
NY	·······	Westchester County)	Managari (Data					
NC	Atlantic Beach	Carteret	Seasonalteen	I-Jun	31-Aug	64	34	98
NC	Atlantic Beach	Carteret	Séasonal Charles	1-Sep	31-May	55	34	89
- 11	Chapel Hill	Orange (Effective May 27, 2003)				82	42	124
NC			เมื่อสารเลือนการ ราสั					
	Charlotte	Mecklenburg (Effective Dec 20,				81	42	123
NC		2002)	งอะรางกรณ์แป <i>่ง</i>				 	
NC	Cherokee	<u> </u>	Sanaorut Paris	1-Apr	31-Oct	62	34	96
NC	Cherokee	Swain	Saggedkor - 4 G	4	31-Mar	55	34	89
	Fayetteville	Cumberiand	No see on			63	38	101
NC	Greensboro	Guilford	denseesen			87	42	129
	Greenville	Pitt	Non-Seasonales			64	34	98
	Kill Devil	Dare	Seasonal Peakers	i-May	30-Sep	114	42	156
NC	Kill Devil	Dare	Seidonni gr	1-Oct	28-Feb		42	117
NC	Kill Devil	Dare	Seasonalshauden	1-Mar	30-Apr		42	97
NC	New Bern/Havelock	Спачел	Names Bastolia and a			62	38	100
	Raleigh	Wake (Effective May 27, 2003)				82	42	124
NC			Notes Observe				 	
	Research Triangle Park/Durham	Durbam	Strong Commence	1 1		85	46	131
NC	****	NTi	(Note State of the	1 4=	16 80-	65	38	103
	Wilmington	New Hanover	Seasonal Paakada	1-Apr	15-Sep			
	Wilmington	New Hanover	gaaaqua;, si	16-Sep	31-Mar	58	38	96
,	Winston-Salem	Forsyth	Non-Sommer see	 		64	42	106
	NORTH DAKOTA (See footnote 5)							
ND	A.I.		Merservani			72	42	114
	Akron		Norseasonal					106
	Bellevue		Non-Sessonal Lag	.		. 72	34	
OH	Cambridge	Guernsey	NortSeasonalesses			60	34	94

, ∲.v.g∃	i Markanda (das inia)	ু ভারমান্ত্রিক ক্রান্তর		/SIEE012		િલ્લામાં સ્ક્રિયા	1980/1711- 1980/1711-	
ОН	Cincinnati	Hamilton and Warren (Effective May 27, 2003)	and a company of the second of the second			80	50	130
OH OH	Cleveland	Cuyshoga	Medistrations			86	46	132
OH OH	Columbus	Franklia	Mercarden			75	42	117
<u> </u>	Dayton	Montgomery, Wright-Patterson				65	34	99
OH		AFB	17(6)::523:5:0):01				ll	
ЭН	Fairborn	Greene	No straight			66	38	104
ОН	Geneva	Ashtabula	NasSpagn			59	38	97
ÖН	Hamilton	Butler	Not Some			59	38	97
DH	Lancaster	Fairfield	No Seson		Ţ	66	34	100
HC	Port Clinton/Oak Harbor	Ottawa	Sepha-ide	1-Jun	5-Sep	95	38	133
HC	Port Clinton/Oak Harbor	Ottawa	Spieger I	6-Ѕер	31-May	69	38	107
ЭН	Sandusky	Erie	Samoration	1-May	5-Sep	85	42	127
H	Sandusky	Erie	खें असे भी जिल्हा जो के किस के किस के किस के किस के किस के किस के किस के किस के किस के किस के किस के किस के कि	6-Sep	30-A p r	55	42	97
Ж	Toledo	Lucas	Note State and			69	34	103
OK_	Oklahoma City	Oklahoma	Non Subodi			65	42	107
DR	Ashland	Jackson	Horsen and			59	46	105
R	Beaverton	Washington	(National)			59	42	101
R	Bend	Deschutes	Santom Per	1-Jun	30-Sep	69	42	111
)R	Bend	Deschutes		1-Oct	31-May	59	42	101
Ř	Clackamas	Clacksmas	Marsiniadiki			66	38	104
ĺÄ	Crater Lake	Klemeth		ļļ.		74	34	108
PR	Eugene	Lane (except Florence)	Karsierojii.			62	42	104
R	Florence	City limits of Fiorence (see Lane County)	ingestations	l i		80	38	118
)R	Gold Beach	Ситу	[7] 6 - 2] D J 2 D 1 F 1			58	34	92
R	Lincoln City/Newport	Lincoln	Nice September			65	38	103
R	Portland	Multnomah	Mar Sale			91	42	133
R	Senside	Clatrop	Section 1	l-Jul	31-Aug	79	38	117
	Seaside	Classop	63:130(H=0)	1-Sep	30-Jun	59	38	97
A	Allentowp	Lehigh	กิดกรัฐสุดเก			62	34	96
À	Chester/Radnor/Essington	Delaware (except Wayne)	Norsegano			75	38	113
Ά	Easton	Northampton	Newstation		-	69	34	103
	Erie	Erie	Massagger			65	34	99
A	Gettysburg	Adams	Spagning Page	i-May	31-Oct	82	38	120
Α	Gettysburg	Adams		1-Nov	30-Apr	55	38	93
Α	Harrisburg	Dauphin (except Hershey)	Na Salaun			79	46	125
	Hershey	City limits of Hersbey (see		l-Jun	15-Sep	125	42	167
Ά		Dauphin County)	Sagineth.		21.14			
'A	Hershey	City limits of Hershey (see Dauphin County)	SEEDS OF ELLIPS	i6-Sep	31-May	55	42	97
	King of Prussia/Ft.	Montgomery (Effective Nov 8,	Sector Se	-	-	124	46	170
	Washington/Bala Cynwyd	2002)	REGISTER		ľ	•	1 " 1	1.00
	Lancaster	Lancaster	Seasonered	1-May	31-Oct	70	42	112
A I	Lancaster	Lancaster	Seasonalioi IIII	1-Nov	30-Apr	60	42	102
	Malvem/Downington/Valley Forge	Chester	and the state of t			83	42	125
A			Refrancien					
	Mechanicsburg	Cumberland	NEL 20 BOIL			74	34	108
A F	^P híladelphia	Philadelphia (Effective Nov 8, 2002)	เนียกรัฐสุดอก		j	124	50	174
_	ittsburgh	Allegheny (Effective Dec 20,	State of the state			90	46	136
<u> </u>		2002)	Nerschief					
	Reading	Berks	NeneSciasona			75	42	117
	cranton	Lackswanna	New Seathern			60	34	94
V	Varminster	Bucks County; Naval Air	11000027:31		T	75	38	113
_	Vayne	Development Center City limits of Wayne (see	PARTS SERVICE			100	46	146
\ "	· eyac	Delaware County)	Non-someta	•		100	40	140
_	ast Greenwich	Kent County; Naval Construction	And the second s			79	42	121
		Battalion Center, Davisville			- 1			-
Ц.			Non State of the					
N		Newport	Seasonal:Peac	l-Apr	31-Dec	111	46	157
		**						
`	ewport orth Kingstown	Newport Washington	sasanich Norsasan	1-Jan	31-Mar	79 89	46 30	125 119

				, mere 1923 - 1947		237331.V.	(Y Y Y) - (
4883	ANASKA PRESINACIO		Sara Hana	V 100.11	isat in a		ار الأونانية. الأونانية	
RI	Providence	Providence	NORSERSORAL	- Seasur	almarase	89	46	135
sc	Aiken	Aiken	NO Sessons	1		65	34	99
SC	Charleston/Berkeley County	Charleston and Berkeley	Marson of			106	42	148
SC	Columbia	Richland	Mor Sergon			65	34	99
SC	Greenville	Greenville	NonSeasoni			65	42	107
sc	Hilton Head	Beaufort	Seasonal Peal	15-Mar	30-Sep	95	46	141
SC	Hilton Head	Beaufort	Sessonal Of	I-Oct	14-Mar	75	46	121
	Myrtle Beach	Horry County; Myrtle Beach AFB		I-Mar	30-Nov	99	46	145
sc		<u> </u>						
60	Myrtle Beach	Horry County; Myrtle Beach AFB	the same second of the	1-Dec	28-Feb	59	46	105
SD	Custer	Custer	Secioni (%) Secondina	15-Jun	19-Aug	70	34	104
SD	Custer	Custer		20-Ang	14-Jun	55	34	\$9
SD	Hot Springs	Fall River	Seasonal Soak	15-Jun	15-Oct	108	34	142
SD	Hot Springs	Fall River	S3-60/6126/	16-Oct	14-Jun	79	34	113
SD	Rapid City	Pennington	Seasone	15-May	30-Sep	99	34	133
SD	Rapid City	Pennington	Seasului (a)	I-Oel	14-May	55	34	89
SD	Sturgis	Meade	Seasonal Peak	15-Jun	15-Aug	79	30	109
SD	Sturgis	Mende	Seesmaka	16-Aug	14-Jun	55	30	85
TN	Alcos/Townsend	Blount	Notes en out			63	34	97
TN	Gatlinburg	Sevier	Seasonal Beakers	I-May	31-Oct	78	42	120
TN	Gatlinburg	Sevier	Seasonal Office and	I-Nov	30-Apr	70	42	112
TN	Memphis	Shelby	New-Seasons			75	42	117
TN	Murfreesboro	Rutherford	New Steeling			57	34	91
TN	Nashville	Davidson	korstellor			82	46	128
TN	Williamson County	Willamson	ાં ભારા દહિસ્તાઓ			60	34	94
TX	Amarillo	Potter	Morganom			57	34	91
TX	Arlington/Grapevine	Tarrant Travis	Korsieseni			77	38	115
TX	Bryan	Brazos (except College Station)	Koresionel .			80 60	42 34	122 94
TX	[D17411	Brazos (except Conege Stanson)	เมอะรายเล			w	34	>4
	College Station	City limits of College Station (see				69	38	107
TX		Brazos County)	Maria and the same of the same					
TX	Corpus Christi	Nueces	Noneschied			59	42	101
TX	Dallas	Dallas	RockSondorf 1			89	46	135
TX	El Paso Fort Davis	El Paso	Marson pai			78	34	112
TX	Fort Worth	Jeff Davis City limits of Fort Worth	Norsement Rogsament			68 94	34	102
† x	Galveston	Galveston	Narsassa Narsassa			76	42 46	136
TX	Granbury	Hood	Non-Seasonale			60	30	90
- 723	Houston	Harris County; L.B. Johnson	Charles and the same of the sa			73	46	119
		Space Center and Ellington AFB,			1			1
TX			Ang Season III a					
	Killeen		Nor-someoner of			59	34	93
	Leredo McAllen		Non-Spacomillation			70	34	104
<u> </u>			NoteSeasonal			70	38	108
			Non Seasonal - 12			70 91	38 46	108
	South Padre Island		Non-Seasonales Seasonal Peaks	1-Mar	15-Aug	91	38	137
	South Padre Island		Seasona: 91 - 2 - 3	16-Aug	28-Feb	70	38	108
		McLennan	Non-Seasonal	.v.rug	20-1 00	57	34	91
			Non-Seasonal (co.)		+	73	34	107
	Cedar City		Non-Sensoria			59	38	97
UT	Moab		Seasonal-Peak at	15-Mar	31-Oct	90	38	128
UT 1	Moab		Seasonal-Office de	1-Nov	14-Mar	55	38	93
	Ogden/Layton/Davis County	Weber and Davis			.	69	38	107
	Park City	Summit	Seasonal+Peakeron	15-Dec	31-Mar	169	46	215
		Summit	Seasonal-Onnias	l-Apr	14-Dec	79	46	125
		Utah	Seasonal-Reals	I-Mar	31-Oct	69	42	111
			Seasonal Ontarions	I-Nov	28-Feb	60	42	102
S	_	Salt Lake and Dugway Proving				75	38	113
UT	į°	Ground and Tooele Army Depot		- 1		1		į
<u> </u>		i						

	ી દુવેશકરસંદ∓ે એ ≐ કોશકક્ષણ	ક લેગામજ કા ન્યના માટે	STETOTE LIVE	ાગકાયા		<u>्रक्षताः</u> इ र् ग्गा	1111	A September 1985
VT	Burlington/St. Albans	Chittenden and Franklin	Notes et al.			89	38	127
VΤ	Manchester	Bennington	No seed of			68	46	114
7	Middlebury	Addison	प्राह्मकानम			68	42	110
٧Ť	Montpelier	Washington	No. Seeding			62	34	96
VŢ	White River Junction	Windsor	Sankalianson.	15-Sep	31-Oct	90	34	124
<u> </u>	White River Junction	Windsor	SEED HELL	1-Nov	14-Sep	55 150	34 50	89
	(For the cities of Alexandria, Fairfax, and Falis Church, and the					150	30	200
ł	counties of Arlington, Fairfax, and							
	Loudoun, see District of Columbia.)		-					
VA	<u> </u>		Mereggene					
. VA	Charlottesville*		despitation)			60	46	106
VA	Colonial Heights*		Control of the Control			77	34	111
VA	Dinwiddie County	Dinwiddie	n personeare			77	34	111
VA	Fredricksburg	Spotsylvania and Stafford	No especial			72	30	102
VA	Hopewell		Note \$39130411			69	34	103
VA	Lynchburg*		ngenegalagna			64	42	106
VA	Manassas/Woodbridge	Prince William	No. in Spile (a)			84	38	122
VA	Petersburg		Note Specific			77	34	111
VA	Prince George County	Prince George	Non-Reason			77	34	111
	Richmond*	Chesterfield and Henrico	process of the contract of the	1		80	42	122
	1	Counties, also Defense Supply						
VA		Center (Effective May 27, 2003)	\$ 87 () of webstrop () () ()					
	Rosnoke*					59	38	97
VA	Virginia Beach*	Virginia Beach (also Norfolk,	STEE STEE	I-Apr	31-Oct	109	42	151
	virginia Beach	Portsmouth and Chesapeake)		I-Api	31-00	103	74	151
VA		, , , , , , , , , , , , , , , , , , , ,	2004071012100					
	Virginia Beach*	Virginia Beach (also Norfolk,		1-Nov	31-Mar	55	42	97
VA		Portsmouth and Chesapeake)*	Senson g (5)	1				
VA	Wallops Island	Accomack	Seasonal Pri	1-Jun	5-Sep	89	38	127
VA	Wallops Island	Accomack	Seasonal-Cit	6-Sep	31-May	69	38	107
7//	Williamsburg*	Williamsburg (also Hampton,		l-Apr	31-Oct	99	42	141
		Newport News, York County,		1				
374		Naval Weapons Station,	Control of the second of the second	1				
VA	Williamsburg*	Yorktown)* Williamsburg (also Hampton,	इक्काक्ष्म (का	i-Nov	31-Mar	59	42	101
	w minusourg	Newport News, York County,		191104	2 1-iven:	3 7	74	rot
		Naval Weapons Station,			,			
VA		Yorktown)*	Magaza					
VA	Wintergreen	Nelson	Moregoria			125	46	171
	*Denotes independent cities.		Nessenione					
WA	Anacortes	Skagit and Island	Moresons			64	42	106
	Bremerton	Kitsap	Non-Season:			61	38	99
WA	Evereti	Snohomish (except Lynnwood)	Norse Por			59	42	101
	Friday Harbor	San Juan	Seasonal Pea	1-May	30-Sep	95	46	141
	Friday Harbor	San Juan	Seasonal-On	1-Oct	30-Apr	65	46	111
	Lynnwood	City limits of Lynnwood (see	promoted the second programme of the contract of the second secon		-	89	38	127
WA		Snohomish County)	iner ee son	<u> </u>				
	Ocean Shores	Grays Harbor	Seasonal Page 228	1-Apr	30-Sep	82	42	124
		Grays Harbor	Seeponely	1-Oct	31-Mar	55	42	97
	Olympia/Tumwater	Thurston	Norsenii			58	42	100
WA		City limits of Port Angeles (see Clallarn County)	ທີ່ ເຂົ້ອຍອຸການ			65	42	107
		Jefferson	North Seasons	 		79	38	117
	Port Townsend							
WA			Nan Casenna III			143	50 I	193 I
WA WA	Seattle	King	Natisfeetone	29-Jun	ì-Sen	143 62	50 38	193 100
WA WA			ecaeonista).	29-Jun	ì-Sep			193 100
WA WA	Sesttle Sequim	King	ecaeonista).	29-Jun 2-Sep	i-Sep 28-Jun			
WA S WA S WA	Sestile Sequim Sequim	King Clallam (except Port Angeles)				62	38	100

							311.31=	
SKY.⊒	HANARKE ADESTINATION	- Monthly Location	seasonalilyness	Seasonal	Dalle 1	្រាត	071.)/	
WA	Tacoma	Pierce	Notes easign and the			79 ·	34	113
WV	Berkeley Springs	Morgan	Non-Seasona de la			69	38	107
WV	Charleston	Kanawha	Non-Seasona Line			78	42	120
WV	Martinsburg/Hedgesville	Berkeley	More Seasonal			59	34	93
w	Morgantown	Monongalia .	Norseasonal assess			66	38	104
WV	Shepherdstown	Jefferson	Note-Seasonal action			79	38	117
WV	Wheeling	Ohio	Noteseasonale Sale.			71	38	109
WI	Brookfield	Waukesha	Non-Seasonal Lite			66	42	102
Wi	Green Bay	Brown	Non Seasona - Ca			59	38	97
WI	Lake Geneva	Walworth	Seasonal Real Cont	l-Jun	4-Sep	85	42	127
_ WI	Lake Geneva	Walworth	Serieona Con	5-Sep	31-May	66	42	108
WI	Madison	Dane	Non-Season and all			62	42	104
WI	Milwaukee	Milwaukee	Non-Seasonall and			95	46	141
WI	Racine	Racine	NonSeasonales			80	34	114
WI -	Sheboygan	Sheboygan	No a Seasona Market			59	34	93
WI	Sturgeon Bay	Door	Seasonal-Regulation	15-May	15-Oct	81	38	119
WI	Sturgeon Bay	Door	Seesonakon	16-Oct	14-May	56	38	94
WI	Wisconsin Dells	Columbia	Seasonal-Reak	1-Jun	30-Sep	85	42	127
ŴΙ	Wisconsin Dells	Columbia	Spasonaleo	1-Oct	31-May	55	42	97
WY	Cody	Park	Seasonal-Real Market	15-May	15-Oct	98	34	132
WY	Cody	Park	Sparonare C	16-Oct	14-May	55	34	89
WY	Jackson	Teton	Spasonal Poal	1-Nov	15-Sep	115	46	161
WY	Jackson	Teton	Seasonal Of the	16-Sep	31-Oct	69	46	115

CITY	STATE	BREAKFAST	LUNCH	SUPPER	TOTAL
<u> </u>	<u> </u>	-			
Birmingham	Alabama	\$11.15	\$10.45	\$28.00	\$49.60
Huntsville	Alabama	\$10.15	\$10.70	\$25.50	\$46.35
Mobile	Alabama	\$10.25	\$10.50	\$26.35	\$47.10
Montgomery	Alabama	\$6.50	\$9.40	\$21.40	\$37.30
	Average	\$9.51	\$10.26	\$25.31	\$45.09
Anchorage	Alaska	\$13.00	\$12.00	\$28.00	\$53.00
Phoenix	Arizona	\$12.85	\$12.80	\$28.55	\$54.20
Scottsdale	Arizona	\$11.85	\$11.65	\$29.25	\$52.75
Tucson	Arizona	\$10.90	\$10.70	\$ 21.10	\$42.70
	Average	\$17.80	\$17.58	\$39.45	\$74.83
Ft. Smith	Arkansas	\$9.80	\$9.25	\$25.75	\$44.80
Little Rock	Arkansas	\$10.70	\$10.80	\$28.25	\$49.75
	Average	\$10.25	\$10.03	\$27.00	\$47.28
Anaheim	California	\$12.90	\$13.05	\$29.15	\$55.10
Bakersfield	California	\$11.75	\$11.75	\$24.30	\$47.80
Fresno	California	\$11.55	\$11.50	\$24.15	\$47.20
Long Beach	California	\$13.60	\$12.55	\$27.45	\$53.60
Los Angeles	California	\$16.65	\$15.55	\$38.95	\$71.15
Modesto	California	\$11.05	\$11.50	\$25.60	\$48.15
Oakland	California	\$12.05	\$14.00	\$31.40	\$57.45
Oxnard	California	\$11.80	\$12.25	\$27.00	\$51.05
Riverside	California	\$11.30	\$11.35	\$25.75	\$48.40
Sacramento	California	\$13.25	\$12.40	\$28.80	\$54.45
Salinas	California	\$13.55	\$12.95	\$30.80	\$57.30
San Diego	California	\$14.75	\$13.70	\$32.10	\$60.55
San Francisco	California	\$15.25	\$14.20	\$35.20	\$64.65
San Francisco N&E Sub	California	\$11.30	\$12.45	\$28.25	\$52.00
San Francisco S Sub	California	\$12.60	\$12.25	\$32.10	\$56.95
San Jose	California	\$14.25	\$13.20	\$30.10	\$57.55
Santa Barbara	California	\$12.40	\$11.25	\$25.00	\$48.65
Stockton	California	\$11.20	\$11.00	\$23.60	\$45.80
	Average	\$12.84	\$12.61	\$28.87	\$54.32
Colorado Springs	Colorado	\$11.00	\$10.50	\$25.00	\$46.50
Denver	Colorado	\$14.55	\$13.80	\$34.00	\$62.35
	Average	\$12.78	\$12.15	\$29.50	\$54.43
Bridgeport	Connecticut	\$7.60	\$7.95	\$19.65	\$35.20
Hartford	Connecticut	\$12.30	\$12.65	\$32.30	\$57.25
New Haven	Connecticut	\$10.80	\$10.60	\$26.10	\$47.50
New London	Connecticut	\$10.55	\$11.85	\$24.60	\$47.00
New York Sub	Connecticut	\$12.05	\$12.40	\$30.05	\$54.50
	Average	\$10.66	\$11.09	\$26.54	\$48.29

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CITY	STATE	BREAKFAST	LUNCH	SUPPER	TOTAL
Washington	D.C.	\$18.25	\$15.80	\$38.10	\$72.15
Wilmington	Delaware	\$11.75	\$10.95	\$23.10	\$45.80
Disney World Area	Florida	\$12.65	\$12.30	\$30.50	\$55.45
Ft. Lauderdale	Florida	\$12.50	\$12.60	\$32.70	\$57.80
Ft. Myers	Florida	\$10.75	\$10.25	\$22.35	\$43.35
Jacksonville	Florida	\$10.85	\$10.60	\$26.20	\$47.65
Miami	Florida	\$13.85	\$13.55	\$34.80	\$62.20
Orlando	Florida	\$11.50	\$11.45	\$27.80	\$50.75
Pensacola	Florida	\$9.15	\$9.25	\$22.50	\$40.90
St. Petersburg	Florida	\$9.10	\$9.85	\$23.85	\$42.80
Sarasota	Florida	\$8.85	\$9.25	\$23.40	\$41.50
Tallahassee	Florida	\$9.25	\$9.75	\$26.35	\$45.35
Tampa	Florida	\$12.30	\$11.90	\$30.90	\$55.10
W Palm Beach	Florida	\$11.90	\$12.00	\$25.00	\$48.90
	Average	\$11.05	\$11.06	\$27.20	\$49.31
Atlanta	Georgia	\$14.30	\$14.60	\$37.70	\$66.60
Augusta	Georgia	\$10.35	\$10.05	\$23.35	\$43.75
Columbus	Georgia	\$9.25	\$8.80	\$21.50	\$39.55
Macon	Georgia	\$8.30	\$9.05	\$20.50	\$37.85
Savannah	Georgia	\$10.00	\$11.70	\$28.65	\$50.35
	Average	\$10.44	\$10.84	\$26.34	\$47.62
Honolulu	Hawaii	\$14.55	\$13.90	\$34.15	\$62.60
Boise	Idaho	\$10.95	\$11.05	\$27.55	\$49.55
Chicago	Illinois	\$16,40	\$15.95	\$36.00	\$68.35
Chicago N Sub	Illinois	\$11.95	\$13.05	\$28.30	\$53.30
Chicago S Sub	Illinois	\$9.30	\$9.80	\$23.60	\$42.70
Chicago W Sub	Illinois	\$11.80	\$11.65	\$26.95	\$50.40
Peoria	Illinois	\$9.10	\$10.10	\$23.05	\$42.25
Rockford	Illinois	\$10.15	\$10.75	\$26.75	\$47.65
Springfield	Illinois	\$10.50	\$9.55	\$23.15	\$43.20
	Average	\$11.31	\$11.55	\$26.83	\$49.69
Evansville	Indiana	\$9.70	\$10.45	\$23.95	\$44.10
Ft. Wayne	Indiana	\$10.50	\$10.40	\$27.25	\$48.15
Gary	Indiana	\$7.65	\$8.75	\$24.25	\$40.65
Indianapolis	Indiana	\$12.75	\$11.50	\$27.55	\$51.80
South Bend	Indiana	\$10.65	\$10.00	\$21.25	\$41.90
	Average	\$10.25	\$10.22	\$24.85	\$45.32
Davenport	lowa	\$8.75	\$10.20	\$21.85	\$40.80
Des Moines	lowa	\$8.95	\$9.30	\$21.05	\$39.30

CITY	STATE	BREAKFAST	LUNCH	SUPPER	TOTAL
	Average	\$8.85	\$9.75	\$21.45	\$40.05
Wichita	Kansas	\$9.75	\$9.95	\$23.75	\$43.45
Lexington	Kentucky	\$11.25	\$10.85	\$24.10	\$46.20
Louisville	Kentucky	\$12.65	\$11.55	\$30.05	\$54.25
	Average	\$11.95	\$11.20	\$27.08	\$50.23
Baton Rouge	Louisiana	\$10.15	\$11.00	\$27.50	\$48.65
Lafayette	Louisana	\$9.50	\$10.00	\$22.90	\$42.40
New Orleans	Louisiana	\$13.45	\$13.20	\$32.65	\$59.30
Shreveport	Louisiana	\$9.20	\$9.35	\$23.70	\$42.25
•	Average	\$10.58	\$10.89	\$26.69	\$48.15
Portland	Maine	\$14.40	\$11.40	\$26.30	\$52.10
Baltimore	Maryland	\$12.15	\$12.95	\$33.10	\$58.20
Washington Sub	Maryland	\$10.75	\$11.20	\$24.40	\$46.35
-	Average	\$11.45	\$12.08	\$28.75	\$52.28
Boston/Cambridge	Massachusetts	\$16.50	\$14.75	\$39.00	\$70.25
Boston N Sub	Massachusetts	\$11.50	\$11.70	\$26.55	\$49.75
Boston S & W Sub	Massachusetts	\$10.00	\$10.50	\$22.30	\$42.80
Pittsfield	Massachusetts	\$6.40	\$7.80	\$19.05	\$33.25
Springfield	Massachusetts	\$10.90	\$10.15	\$24.75	\$45.80
Worcester	Massachusetts	\$9.80	\$9.15	\$22.90	\$41.85
	Average	\$10.85	\$10.68	\$25.76	\$47.28
Ann Arbor	Michigan	\$9.40	\$10.70	\$24.05	\$44.15
Detroit	Michigan	\$12.35	\$13.70	\$31.30	\$57.35
Detroit N Sub	Michigan	\$10.05	\$11.10	\$26.10	\$47.25
Detroit S & W Sub	Michigan	\$10.60	\$11.35	\$24.55	\$46.50
Flint	Michigan	\$8.15	\$10.00	\$24.05	\$42.20
Grand Rapids	Michigan	\$10.15	\$10.45	\$26.35	\$46.95
Kalamazoo	Michigan	\$8.65	\$10.15	\$24.25	\$43.05
Lansing	Michigan	\$9.20	\$10.25	\$22.80	\$42.25
Saginaw	Michigan	\$8.85	\$9.10	\$20.80	\$38.75
	Average	\$9.71	\$10.76	\$24.92	\$45.38
Duluth	Minnesota	\$10.60	\$11.55	\$27.20	\$49.35
Minneapolis	Minnesota	\$12.75	\$13.65	\$32.30	\$58.70
St. Paul	Minnesota	\$10.45	\$11.05	\$27.45	\$48.95
	Average	\$11.27	\$12.08	\$28.98	\$52.33
Biloxi	Mississippi	\$9.80	\$10.20	\$24.35	\$44.35
Jackson	Mississippi	\$9.60	\$10.55	\$26.05	\$46.20
	Average	\$9.70	\$10.38	\$25.20	\$45.28

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CITY	STATE	BREAKFAST	LUNCH	SUPPER	TOTAL
Kansas City	Missouri	\$12.15	\$13.40	\$32.40	\$57.95
Springfield	Missouri	\$9.90	\$10.25	\$21.35	\$41.50
St. Louis	Missouri	\$13.80	\$12.55	\$38.35	\$64.70
St. Louis Sub	Missouri	\$10.50	\$10.35	\$25.40	\$46.25
	Average	\$11.59	\$11.64	\$29.38	\$52.60
Billings	Montana	\$8.45	\$9.15	\$23.90	\$41.50
Lincoln	Nebraska	\$10.60	\$9.95	\$23.75	\$44.30
Omaha	Nebraska	\$10.25	\$9.50	\$21.70	\$ 41.45
	Average	\$10.43	\$9.73	\$22.73	\$42.88
Las Vegas	Nevada	\$12.30	\$11.55	\$21.80	\$45.65
Reno	Nevada	\$11.60	\$11.55	\$27.55	\$50.70
	Average	\$11.95	\$11.55	\$24.68	\$48.18
Manchester	New Hampshire	\$9.85	\$10.30	\$22.25	\$42.40
Atlantic City	New Jersey	\$11.90	\$11.85	\$27.60	\$51.35
New York N Sub	New Jersey	\$10.60	\$13.25	\$28.55	\$52.40
New York S Sub	New Jersey	\$ 10.75	\$11.40	\$23.55	\$45.70
Newark	New Jersey	\$11.75	\$12.60	\$26.50	\$50.85
Philadelphia Sub	New Jersey	\$10.70	\$10.30	\$25.75	\$46.75
Trenton	New Jersey	\$8.85	\$11.30	\$25.05	\$45.20
	Average	\$10.76	\$11.78	\$26.17	\$48.71
Albuquerque	New Mexico	\$11.00	\$10.00	\$25.50	\$46.50
Albany	New York	\$10.95	\$12.25	\$26.65	\$49.85
Binghamton	New York	\$8.40	\$9.75	\$21.65	\$39.80
Buffalo	New York	\$11.70	\$12.40	\$33.30	\$57.40
Manhattan	New York	\$22.40	\$21.30	\$48.60	\$92.30
NY Long Island Sub	New York	\$11.90	\$12.10	\$29.60	\$53.60
NY Westchester	New York	\$13.45	\$13.50	\$29.75	\$56.70
New York City	New York	\$17.05	\$17.70	\$35.30	\$70.05
Poughkeepsie	New York	\$9.50	\$10.10	\$24.15	\$43.75
Rochester	New York	\$11.20	\$10.90	\$27.60	\$49.70
Syracuse	New York	\$8.55	\$9.80	\$23.15	\$41.50
Utica	New York	\$8.25	\$9.30	\$23.00	\$40.55
	Average	\$12.12	\$12.65	\$29.34	\$54.11
Asheville	North Carolina	\$10.10	\$11.00	\$21.40	\$42.50
Charlotte	North Carolina	\$11.00	\$11.50	\$28.00	\$50.50
Durham	North Carolina	\$12.80	\$12.25	\$31.15	\$56.20
Fayetteville	North Carolina	\$8.20	\$9.15	\$23.25	\$40.60
Greensboro	North Carolina	\$11.40	\$11.15	\$26.65	\$49.20
Raleigh	North Carolina	\$11.30	\$10.90	\$28.10	\$50.30
Winston-Salem	North Carolina	\$8.10	\$9.35	\$24.15	\$41.60

CITY	STATE	BREAKFAST	LUNCH	SUPPER	TOTAL
	Average	\$10.41	\$10.76	\$26.10	\$47.27
Fargo	North Dakota	\$9.90	\$10.05	\$23.10	\$43.05
Akron	Ohio	\$10.00	\$10.40	\$24.15	\$44.55
Canton	Ohio	\$9.15	\$9.80	\$24.25	\$43.20
Cincinnati	Ohio	\$10.40	\$11.70	\$30.70	\$52.80
Cleveland	Ohio	\$11.20	\$13.00	\$33.45	\$57.6
Columbus	Ohio	\$10.30	\$10.65	\$27.45	\$48.40
Dayton	Ohio	\$12.15	\$11.35	\$26.75	\$50.25
Toledo	Ohio	\$9.90	\$10.75	\$24.35	\$45.00
Youngstown	Ohio	\$8.95	\$8.95	\$21.30	\$39.20
•	Average	\$10.26	\$10.83	\$26.55	\$47.63
Oklahoma City	Oklahoma	\$10.85	\$10.60	\$24.80	\$46.25
Tulsa	Oklahoma	\$10.85	\$10.65	\$22.50	\$44.00
	Average	\$10.85	\$10.63	\$23.65	\$45.13
Eugene	Oregon	\$10.75	\$10.75	\$23.25	\$44.75
Portland	Oregon	\$12.95	\$11.75	\$28.25	\$52.95
Salem	Oregon	\$9.25	\$10.55	\$20.60	\$40.40
	Average	\$10.98	\$11.02	\$24.03	\$46.03
Allentown/Beth.	Pennsylvania	\$9.45	\$10.00	\$23.70	\$43.15
Erie	Pennsylvania	\$8.20	\$9.75	\$23.75	\$41.70
Harrisburg	Pennsylvania	\$11.35	\$11.75	\$25.80	\$48.90
Johnstown	Pennsylvania	\$7.05	\$8.95	\$22.65	\$38.65
Lancaster	Pennsylvania	\$9.65	\$10.25	\$24.25	\$44.15
Philadelphia	Pennsylvania	\$12.70	\$14.65	\$35.50	\$62.85
Philadelphia N & W Sub	Pennsylvania	\$10.25	\$10.70	\$27.55	\$48.50
Pittsburgh	Pennsylvania	\$12.45	\$12.80	\$33.60	\$58.85
Reading	Pennsylvania	\$7.80	\$10.15	\$23.60	\$41.55
Scranton	Pennsylvania	\$9.25	\$9.85	\$22.75	\$41.85
York	Pennsylvania Average	\$9.65 \$9.80	\$9.25 \$10.74	\$23.80 \$26.09	\$42.70 \$46.62
			-		
Providence	Rhode Island	\$10.70	\$11.55	\$25.85	\$48.10
Charleston	South Carolina	\$10.35	\$10.65	\$29.75	\$50.75
Columbia	South Carolina	\$9.10	\$10.50	\$25.15	\$44.75
Greenville	South Carolina	\$10.55	\$10.45	\$23.75	\$44.75
	Average	\$10.00	\$10.53	\$26.22	\$46.75
Sioux Falls	South Dakota	\$9.60	\$9.90	\$22.80	\$42.30
Chattanooga	Tennessee	\$10.55	\$11.45	\$25.80	\$47.80
lohnson	Tennessee	\$9.15	\$10.10	\$22.95	\$42.20

CITY ·	STATE	BREAKFAST	LUNCH	SUPPER	TOTAL
Knoxville	Tennessee	\$8.85	\$11.05	\$24.50	\$44.40
Memphis	Tennessee	\$9.75	\$11.65	\$25.40	\$46.80
Nashville	Tennessee	\$13.35	\$12.60	\$30.70	\$56.65
11001111110	Average	\$10.33	\$11.37	\$25.87	\$47.57
		• • • • • • • • • • • • • • • • • • • •	·		
Amarillo	Texas	\$10.00	\$10.30	\$21.25	\$41.55
Austin	Texas	\$13.90	\$12.30	\$29.85	\$56.05
Beaumont	Texas	\$9.70	\$10.20	\$23.45	\$43.35
Brownsville/Harlingen	Texas	\$7.95	\$9.65	\$24.00	\$41.60
Corpus Christi	Texas	\$9.75	\$10.60	\$22.15	\$42.50
Dallas	Texas	\$14.40	\$12.85	\$35.55	\$62.80
El Paso	Texas	\$11.05	\$10.85	\$28.35	\$50.25
Ft. Worth	Texas	\$11.80	\$11.20	\$27.75	\$50.75
Houston	Texas	\$13.65	\$14.05	\$37.50	\$65.20
Lubbock	Texas	\$9.65	\$10.45	\$21.15	\$41.25
McAllen	Texas	\$9.15	\$10.45	\$25.80	\$45.40
Odessa	Texas	\$9.65	\$9.80	\$21.85	\$41.30
San Antonio	Texas	\$13.10	\$12.15	\$30.10	\$55.35
Waco	Texas	\$9.85	\$9.70	\$22.00	\$41.55
	Average	\$10.97	\$11.04	\$26.48	\$48.49
			044.05	for co	\$47,50
Provo	Utah	\$10.05	\$11.85	\$25.60	\$47.50 \$50.00
Salt Lake City	Utah	\$11.55	\$11.95	\$26.50 \$25.06	\$50.00 \$45.88
	Average	\$10.33	\$10.50	\$25.0 0	\$40.00
Burlington	Vermont	\$12.15	\$12.40	\$26.25	\$50.80
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Newport News	Virginia	\$9.45	\$9.95	\$24.10	\$43.50
Norfolk	Virginia	\$10.95	\$11.20	\$28.15	\$50.30
Richmond	Virginia	\$11.75	\$11.80	\$27.15	\$50.70
Roanoke	Virginia	\$9.75	\$9.65	\$25.90	\$45.30
Washington Sub	Virginia	\$13.25	\$12.20	\$28.50	\$53.95
	Average	\$11.03	\$10.96	\$26.76	\$48.75
Seattle	Washington	\$15.60	\$15.35	\$38.50	\$69.45
Spokane	Washington	\$11.65	\$11.40	\$27.35	\$50.40
Tacoma	Washington	\$11.50	\$12.25	\$27.05	\$50.80
racoma	Average	\$12.92	\$13.00	\$30.97	\$56.88
Charleston	Most Medicia	\$8.95	\$11.45	\$22.60	\$43.00
Charleston	West Virginia	\$8.95 \$7.75	\$11.45 \$9.20	\$22.00 \$22.75	\$39.70
Huntington	West Virginia		\$9.20 \$9.50	\$22.73 \$24.40	\$39.70 \$41.35
Wheeling	West Virginia	\$7.45	•	\$24.40 \$23.25	\$41.35 \$41.35
	Average	\$8.05	\$10.05	ゆと ひ.とむ	क्स । .उठ
Appleton	Wisconsin	\$8.70	\$10.00	\$22.70	\$41.40
Green Bay	Wisconsin	\$9.45	\$9.30	\$24.00	\$42.75
Madison	Wisconsin	\$9.85	\$10.40	\$25.85	\$46.10
Milwaukee	Wisconsin	\$11.20	\$11.45	\$27.20	\$49.85
		•			

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RUNZHEIMER MEAL COST INDEX BY STATE as of April 1, 2003

CITY	STATE	BREAKFAST	LUNCH	SUPPER	TOTAL
	Average	\$10.53	\$7.15	\$19.25	\$36.93
Cheyenne	Wyoming	\$9.50	\$10.00	\$23.00	\$42.50

RATE ALLOWABLE FOR TRAVEL IN PRIVATE CAR - \$.36 PER MILE